

Exhibit L



4141 MacArthur Boulevard • Newport Beach, CA 92660

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August 9, 2011

Hello Shaun,

Thank you for taking my call this afternoon. I sincerely hope we can work together and save both companies from extensive legal expenses. I believe we can both agree the money would be better spent promoting our businesses.

As you discuss with your team how best to proceed, here are a couple blanks specifically designed to work with your Digital Dental Mill. Also included is an A3 bottle of Bruxzir coloring liquid and the Bruxzir instruction manual. You will see a difference in the value and translucency of the material.

If you cancel your trademark application for KDZ Bruxer and use Bruxzir materials and the BruxZir trademark instead, we will not pursue legal action. Additionally, Keating Dental Arts would be added to the list of Authorized Labs with full participation in the national ads and RX booklet mailers.

Sincerely yours,

A handwritten signature in blue ink that reads 'Robin'.

My cell is 949 338 4298

Robin Bartolo, CDT
Sales Manager, Glidewell Direct



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